

110TH CONGRESS
2D SESSION

H. R. 5905

To amend the Internal Revenue Code of 1986 to provide individuals a deduction for commuting expenses.

IN THE HOUSE OF REPRESENTATIVES

APRIL 24, 2008

Mr. MARIO DIAZ-BALART of Florida (for himself, Mr. KIRK, Mr. LINCOLN DIAZ-BALART of Florida, Ms. ROS-LEHTINEN, Mr. KELLER of Florida, Mr. TIM MURPHY of Pennsylvania, Mr. ALEXANDER, and Mr. DOOLITTLE) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide individuals a deduction for commuting expenses.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Commuter Aid and
5 Relief for Suburbs Act of 2008” or as the “CARS Act
6 of 2008”.

1 **SEC. 2. DEDUCTION FOR CERTAIN COMMUTING EXPENSES**
 2 **OF INDIVIDUALS.**

3 (a) IN GENERAL.—Part VII of subchapter B of chap-
 4 ter 1 of the Internal Revenue Code of 1986 (relating to
 5 additional itemized deductions) is amended by redesign-
 6 nating section 224 as section 225 and by inserting after
 7 section 223 the following new section:

8 **“SEC. 224. CERTAIN COMMUTING EXPENSES.**

9 “(a) IN GENERAL.—In the case of an individual,
 10 there shall be allowed as a deduction an amount equal to
 11 the applicable percentage of the amount paid or incurred
 12 by the taxpayer during the taxable year for qualified com-
 13 muting expenses of the taxpayer, his spouse, and depend-
 14 ents.

15 “(b) APPLICABLE PERCENTAGE.—For purposes of
 16 this section—

17 “(1) IN GENERAL.—The term ‘applicable per-
 18 centage’ means, with respect to the expenses of any
 19 individual in connection with a round-trip commute
 20 of a certain number of miles, the percentage deter-
 21 mined in accordance with the following table:

“In the case of a round-trip commute of:	The applicable percentage is:
Less than 10 miles	10 percent
At least 10 miles, but not greater than 15 miles	30 percent
At least 15 miles, but not greater than 25 miles	50 percent
At least 25 miles	75 percent.

1 “(2) SPECIAL RULE FOR HIGH GAS MILEAGE
2 VEHICLES AND CARPOOLERS.—Notwithstanding
3 paragraph (1), the applicable percentage shall be
4 100 percent with respect to any round-trip commute
5 which is made—

6 “(A) in a motor vehicle which has a gaso-
7 line equivalent fuel efficiency of more than 40
8 miles per gallon, or

9 “(B) in a motor vehicle while carrying car-
10 pooling passengers.

11 “(c) DEFINITIONS RELATED TO COMMUTING.—For
12 purposes of this section—

13 “(1) QUALIFIED COMMUTING EXPENSES.—The
14 term ‘qualified commuting expenses’ means reason-
15 able expenses paid or incurred for transportation in
16 connection with travel between an individual’s resi-
17 dence and place of employment.

18 “(2) ROUND-TRIP COMMUTE.—The term ‘round
19 trip commute’ means the reasonable driving distance
20 from an individual’s residence to such individual’s
21 place of employment and back to such residence.”.

22 (b) CLERICAL AMENDMENT.—The table of sections
23 for part VII of subchapter B of chapter 1 of such Code
24 is amended by redesignating the item relating to section

1 224 as an item relating to section 225 and inserting before
2 such item the following new item:

“Sec. 224. Certain commuting expenses.”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 the date of the enactment of this Act.

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